FREJKA PLLC Elise S. Frejka Jason S. Rappaport 733 Third Avenue New York, New York 10017 Telephone: (212) 641-0800

Attorneys for Estate of Alexander Abraham, Estate of Helene Abraham, James Abraham and Nancy Abraham

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

SECURITIES INVESTOR PROTECTION CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

ESTATE OF HELENE ABRAHAM, ESTATE OF ALEXANDER ABRAHAM, NANCY ABRAHAM, individually and in her fiduciary capacity, JAMES ABRAHAM, individually and in his fiduciary capacity,

Defendants.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

Adv. Pro. No. 10-04372 (SMB)

NOTICE OF SUBSTITUTION OF COUNSEL AND ORDER

PLEASE TAKE NOTICE that the law firm of Frejka PLLC, 733 Third Avenue, New York, New York 10017, shall be substituted in place of the law firm of Kramer Levin Naftalis & Frankel LLP, 1177 Avenue of the Americas, New York, New York 10036 as counsel of record for Estate of Alexander Abraham, Estate of Helene Abraham, James Abraham and Nancy Abraham (the "Defendants") in this adversary proceeding. All notices given or required to be given in this adversary proceeding shall be given to and served upon the following:

FREJKA PLLC 733 Third Avenue New York, New York 10017 Attn: Elise S. Frejka Jason S. Rappaport Telephone: (212) 641-0800

Email: efrejka@frejka.com jrappaport@frejka.com

PLEASE TAKE FURTHER NOTICE THAT the Defendants have knowledge of and consent to this substitution of counsel.

Dated: New York, New York
March 25, 2015

Dated: New York, New York
March 25, 2015

KRAMER LEVIN NAFTALIS & FREJKA PLLC FRANKEL LLP

By: /s/ Philip Bentley By: /s/ Elise S. Frejka

Philip Bentley
Elise S. Frejka
1177 Avenue of the Americas
New York, New York 10036
Telephone: (212) 715-9100
New York New York

Telephone: (212) 715-9100 New York, New York 10017 Facsimile: (212) 715-8000 Telephone: (212) 641-0800

Dated: New York, New York SO ORDERED: March 26th, 2015

<u>/s/ STUART M. BERNSTEIN</u> HON. STUART M. BERNSTEIN UNITED STATES BANKRUPTCY JUDGE